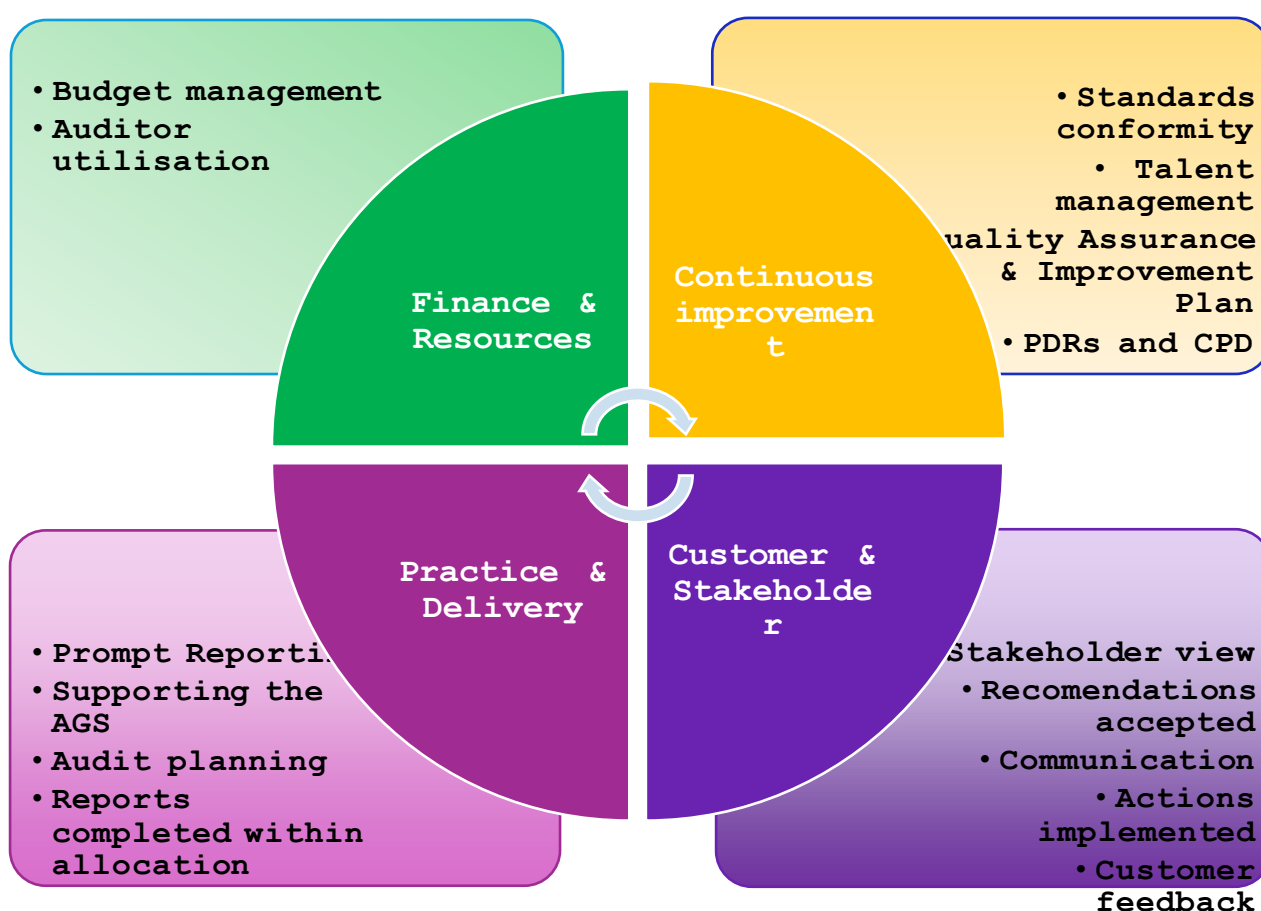


Performance Measures and Targets

2026-2027

Balanced Scorecard



Finance & Resources

Aspect	Detail	Target
Budget management	The budget has been set at a level agreed to fully staff the service to deliver a volume of work to enable delivery of the audit plan.	Between "On Target" and less than 5% "underspend"
Auditor utilisation (audit days)	Pro rata based on 148.3 'chargeable' days delivering audit work per FTE employee	> 95%

Customer & Stakeholder

Aspect	Detail	Target
Customer Feedback	Post audit surveys are issued and the result analysed to provide an indication on quality	90% Positive
Communication	Internal Audit to attend quarterly Department Management Team (DMT) meetings Quarterly updates on audit progress, follow-ups and outstanding recommendations will be provided to all departments	100%
Stakeholder view	Questionnaire to be sent to Senior Management prior to audit planning meetings on an annual basis	Met
Recommendations accepted	Recommendations for action are accepted by management and developed collaboratively into agreed actions	95%
Improvement (actions implemented)	Agreed actions are implemented (or substantial progress being made toward implementation) as at second follow up, where agreed implementation date has passed	75%

Continuous Improvement

Aspect	Detail	Target
Quality Assurance & Improvement Plan	QAIP updated and reported to the Audit Committee on a 6 monthly basis	Met
Conformity (GIAS)	Assessment against the Standards undertaken	Generally achieved
PDRs / CPD	Annual PDRs of team members completed	Met
Talent management	Needs assessment completed and training plan developed	Met

Practice & Delivery

Aspect	Detail	Target
Supporting the Annual Governance Statement	Annual report & Head of Audit Conclusion provided in time to inform the AGS	Met
Audit planning	Draft plan prepared in time for March / April Audit Committee	Met

Reports issued promptly	Draft report prepared and provided to the client within 10 days of fieldwork completion	75%
Reports completed within time allocation	The 28 audits allocated within the 2026/27 audit plan, are achieved within time allocation	75%